

IRS News Release

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IRS Issues List of Vehicles that Qualify for the Alternative Motor Vehicle Credit

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WASHINGTON — Purchasers of certain large trucks, buses or other heavy vehicles running on alternative fuel can claim a credit of up to \$32,000, and purchasers of certain large hybrid trucks and other heavy hybrid vehicles can claim a credit of up to \$12,000 if they qualify for the Alternative Motor Vehicle Credit.

Qualified Alternative Fuel Motor Vehicles (QAFMV) are powered solely by alternative fuels, such as compressed natural gas, liquefied natural gas, liquefied petroleum gas, hydrogen and any liquid at least 85 percent of the volume of which consists of methanol. Vehicles powered by a combination of an alternative fuel and a petroleum-based fuel may qualify for a reduced credit. Purchases of new vehicles with special equipment, as well as ones converted for alternative power, may qualify.

A credit also is available for certain new qualified heavy hybrid vehicles with a gross vehicle weight rating in excess of 8,500 pounds. A qualifying heavy hybrid motor vehicle draws propulsion energy from onboard sources of stored energy which are both an internal combustion or heat engine using consumable fuel, and a rechargeable energy storage system. This credit should be not confused with the alternative motor vehicle credit for qualified hybrid passenger automobiles and light trucks.

The current list of Qualified Alternative Fuel Motor Vehicles and Qualified Heavy Hybrid vehicles can be found at the IRS Web site at IRS.gov by typing "QAFMV" into the search box located in the upper right corner. The list of vehicles is updated periodically.